PART III—Section 3
NOTIFICATIONS RELATING TO LOCAL SELF-GOVERNMENT.

MUNICIPAL AND LOCAL BOARDS.

Dated 11th June 1945.

No. L. 11948—Ml. 184-44-2. Under Section 1 (2) of the Mysore Town Municipalities (Second Amendment) Act, 1943, the Government of His Highness the Maharaja are pleased to direct that the provisions of the said Act be applied to the Shimoga Town Municipality for the purpose of providing for the levy of a duty on transfers of immovable property in the shape of an additional stamp duty, as specified in Sections 61 (*b*) (xiii) and 64-A of the Act.

2. Under Sub-Section (3) of Section 64-A thereof, the following rules are also made for regulating the collection of the duty, etc:—

RULES.

1. The transfer duty imposed by Section 64-A of the Mysore Town Municipalities Act, 1933, as amended, on all instruments of transfer of immovable property situated within the limits of the Shimoga Town Municipality by sale, gift, mortgage or otherwise, which may be executed after the introduction of the above duty, shall be paid and recovered in the same way and under the same procedure as the ordinary duty imposed on such instruments by the Mysore Stamp Act, 1900.

2. (1) Whenever any instrument referred to in Rule 1 is presented before the Registering Officer in the Town of Shimoga, he must see whether the particulars referred to in Section 27 of the Mysore Stamp, 1900, are set forth separately in the instrument in respect of property situated within the limits of the Town Municipality as required by Section 64-A of the Town Municipalities Act, 1933.

(2) If the said particulars be not so separatel esset forth in any such instrument, the said Officer must impound it and forward it to the District Registrar, Shimoga, calling his attention to Section 64 of the Mysore Stamp Act, 1900, as extended by Section 64-A of the said Town Municipalities Act.

3. (1) Every Registering Officer in the Town of Shimoga, who registers any instrument referred to in Rule 1, shall keep an account of the duty paid in respect of each such instrument, showing separately the duty imposed by the Mysore Stamp Act, 1900, and the Transfer Duty imposed by the Town Municipalities Act.

(2) The said accounts shall be consolidated quarterly under the orders of the Inspector-General of Registration, and each quarterly consolidated account shall be sent by him to the Comptroller within two months after the close of the quarter.

4. If, in any case, it be impossible to recover the full duty payable on any instrument referred to in Rule 1, then only such portion of the duty realised on such instrument as is in excess of the duty imposed by the Mysore Stamp Act, 1900, shall be treated in the said accounts as duty imposed by Section 64-A of the Town Municipalities Act, 1933.

5. The Comptroller shall, within three months after the close of each quarter, arrange to pay to the President, Town Municipal Council, Shimoga, so much of the duty shown in the said consolidated account as represents the transfer duty imposed by Section 64-A of the Mysore Town Municipalities Act, 1933.

6. A commission of one per cent shall be paid to Government for the collection of transfer duty.

The levy shall come into force with effect from 1st July 1945.

9920 C. NARAYANASWAMY NAIDU, *Law Secy.*